AMO REPORTS

82-10

AMO RESPONSE TO BILL 115 — AN ACT TO AMEND THE RETAIL SALES TAX ACT

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO
JULY 1982

ASSOCIATION OF MUNICIPALITIES OF ONTARIO

The Association of Municipalities of Ontario, a non-partisan voluntary organization, is united to promote the values of the municipal government system and the status of the municipal level of government as a vital and essential component of the total intergovernmental framework of Ontario and Canada.

The Association acts as the collective voice of Ontario's municipal governments and is organized to accomplish through cooperation and coordination, what the majority have neither the time nor the resources to do individually.

The Association represents some six hundred (600) municipal governments throughout Ontario. The governing body comprises some eighty (80) municipal elected and appointed officials, who in turn represent a wide-range of municipal government interest.

The following sections and affiliated municipal professional associations form an important part of the Association's structure and therefore, play an important part in its activities in terms of the Board of Directors, program and policy development:

Association Sections:

* County and Regional Section
* Large Urban Section
* Northern Ontario Section (FONOM/NOMA)
* Rural (ROMA) Section
* Organization of Small Urban Municipalities Section

Association Affiliates:

* Association of Municipal Clerks and Treasurers of Ontario
* Association of Municipal Tax Collectors of Ontario
* Municipal Engineers Association
* Ontario Municipal Administrators Association
* Ontario Municipal Personnel Association
* Ontario Municipal Social Services Association
* Society of Directors of Municipal Recreation of Ontario

To the Municipal Clerk:

Please circulate this Report to the members of council and to the staff of your municipality. Additional copies are available at one dollar each from the Publications Centre, Association of Municipalities of Ontario, 100 University Avenue, Suite 902, Toronto, Ontario, M5J 1V6.

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"AMO Reports 82-10" was presented to the Standing Committee on the Resources Development of the Legislature of Ontario on July 5, 1982.

BILL 115 - AN ACT TO AMEND THE RETAIL SALES TAX ACT

STATEMENT

Members of the Committee, since the time for presentation is limited, once again, I wish to advise that it is not our intention to detail each and every aspect of our submission. The contents of the submission, including the appendices, are submitted for the record and for your detailed examination.

It is, however, the Association's wish in presenting its submission to make a statement on a number of important matters with respect to the initiatives taken by the Treasurer of Ontario in his 1982 Budget, as set forth in Bill 115, and as will apply to the local level of government in Ontario. The matters relate to the principles of:

Consultation,
Accountability, and
Integrity

Consultation

The Association believes it important to place into the record certain facts as to the degree of consultation accorded the municipal level of government by the Treasurer of Ontario in placing a new and additional financial burden upon Ontario's local governments.

The Treasurer of Ontario, in his statement to this Committee on June 28th, noted, and I quote:

> **... In fact, the budget you are examining today is the result of an extensive pre-budget consultation process ... I met with representatives of businesses both large and small. I met with union leaders, the banking and investment industry, the hospitality industry and farm groups; in short, with the entire spectrum of economic activity in Ontario ...**

Members of the Committee, I wish to assure you that the Association of Municipalities of Ontario was not one of those accorded an invitation to take part in the "extensive pre-budget consultation process", even though local government represents the largest economic activity in Ontario.

The Association felt it important to include in this statement a response to the Treasurer's comments to the Committee, last Tuesday, to the effect that several years ago the Association had withdrawn from the provincial/municipal consultative process. For your information, a summary of the Association's experience with respect to provincial/municipal fiscal reform has been included with this submission, as appendix "A".

It is proposed that the members of the Committee review the appendix and draw their own conclusions as to who, in fact, really withdrew from the fiscal consultative process in 1979.

Accountability

The Association acknowledges that the Treasurer of Ontario faces a number of financial challenges in terms of his Government's relationship with the Federal Government and its own particular brand of fiscal accountability.

While offering a degree of sympathy to the Treasurer of Ontario, the Association would point out that municipal governments were not accorded a like opportunity for intergovernmental fiscal consultation. Nor were they provided a like period to plan for adjustment.

However, the issue, as far as the municipal sector is concerned, is the fact that the Treasurer of Ontario is unilaterally shifting a significant portion of his intergovernmental and internal fiscal problems to a level of government whose financial opportunities are already **limited and restricted.** The Association should not have to remind you that the local government sector, of all levels of government, is the least able to cope with the imposition of major cost demands arising as a result of provincial policy initiatives or as imposed by other bodies within the public and private sector.

For at least the last three years municipal governments have experienced a continual shifting of costs to the local government sector. These initiatives have taken the form of gradually decreasing levels of provincial financial support through a grant process that fails to take into account normal rates of inflation.

The Committee is also reminded that local government operations have not been immune to rapidly escalating costs. There is little solace in the fact that many of these costs are imposed by other levels of government. It makes little

difference to municipal officials as to whether the increased costs are established as a result of federal government initiative, by federal/provincial agreement, by provincial initiative, or as a result of actions taken by some federal or provincial special purpose body.

There are those who will no doubt argue that the imposition of increased sales taxes upon the municipal sector is a relatively insignificant adjustment to overcome. The Association, however, disagrees. It suggests the matter must be examined in terms of the total local government sector, that is, the operations of municipal governments, school boards, public utility, transportation and police commissions, conservation authorities, and so forth.

The Association contends that the question must be examined in terms of the total burden being placed upon the property tax base.

For the information of the Committee the following are a number of recent government policy initiatives that have resulted in additional costs to local governments:

* **Imposition of Ontario Ad Valorem Tax on Fuel**

* **Provincial Government withdrawal of preferred status for local government vehicle registration.**

* **Provincial Government imposition of the Rural/Urban Hydro Rate Differential.**

* **Federal Government Agreement on Oil and Natural Gas Price Escalation.**

* **Federal Government withdrawal from the Community Services Contribution Program.**

You can add to the foregoing, the proposed increase in OHIP premiums, and of course, the substantial rate increase recently requested by Ontario Hydro.

Members of the Committee, all of the foregoing, including those increases mandated to private sector organizations, such as Bell Canada and the natural gas distribution companies, get thrown into the "hopper" with little or no regard as to the overall impact on the local tax base.

The Association of Municipalities of Ontario is convinced that "accountability to taxpayers" is best demonstrated at the municipal government level. However, it is not persuaded that the transfer of the fiscal problems of one order of government to another, particularly when the only opportunity for response is acceptance, is in keeping with the principle of accountability.

Integrity

Mr. Chairman, and members of the Committee, changes to fiscal arrangements such as those proposed with respect to the removal of sales tax exemptions, substantially alter municipal budgets.

In this regard, you must be aware, that most municipal governments had completed their budgets and levied the required rates for property and business taxation at the time of the announcement. Municipalities must maintain a balanced budget, and to avoid a deficit in the current year, the loss of sales tax exemptions will no doubt be accommodated by deferring scheduled projects or by a reduction in standards for some public services.

Reduction in public services and deferral of scheduled work could include the possibility of reductions in the municipal workforce. This approach, of course, would be counter-productive to the principal objectives of the 1982 Ontario Budget. Little may be gained by this exchange of short-term provincial priorities for the orderly and planned priorities of local governments.

The assumption by the Treasurer of Ontario that local government can absorb the impact of the mid-year provincial announcement brings the integrity of the municipal budget system into question. This attitude is of great concern to the Association, as our members have responded positively to the encouragements of the Government of Ontario to hold annual increases in property taxes below rates of inflation.

Municipal non-taxation revenue sources are limited and already at the upper levels of public acceptability. The "fat" in municipal budgets has been trimmed in the fight against inflation, and therefore, the additional costs imposed by the removal of the retail sales tax exemptions will fall directly as an increased burden upon the property tax base.

It has also been assumed that in future years a portion of the additional costs of these changes will be eligible within existing grant programs. This assumption is contrary to the Treasurer's comments in his budget announcement that -

> **"... I now serve notice to all recipients of provincial funds that they should not count on future funding at or above inflation rates".**

Impact

The full impact of the sales tax proposals is difficult to measure. Initial data supplied by member municipalities suggests that the changes will have an annualized impact of approximately **$75 million** on their expenditures. A similar amount will also be required by school boards.

Individual initiatives will have a greater impact on smaller municipalities who do not have the resources to employ individuals to provide specialized service and repair functions in the same way as larger units of municipal government.

The Association's submission includes Appendix "B", a series of quotes from correspondence received from a few of our member municipalities. If the members of the Committee could take the time to read these comments, they will obtain a better insight into the individual impact that the changes create.

The Association mentioned earlier that the resources available to municipal governments are **limited and inflexible,** that service levels may be affected, that a reduction in the municipal work force could result, **and that the impact of these sales tax amendments will rest on the property tax base.**

Mr. Chairman and members of the Committee, the impact on the property and business taxes will be much greater than the one per cent estimate indicated by the Treasurer earlier in these hearings.

Given that provincial transfer payments, user fees and other revenue will increase at rates below inflation and will not contain the additional capacity to offset the sales tax impact of **$75 million,** an increase of **three per cent** in property and business taxes will result. Stated in another way, the Government increased grants in 1982 to the municipal sector by $260 million on one hand, and with the other hand are now removing $75 million or 30 per cent of the increase.

Conclusion

Mr. Chairman and members of the Committee, in summary, our position remains firm that the principles of consultation, accountability, and integrity which should govern provincial/municipal relations were disregarded by the Treasurer when considering his Budget initiatives. If municipalities are to manage public services in a planned and orderly fashion they must be a party to changes in provincial/municipal fiscal arrangements.

Therefore, the Association requests this Committee to recommend an amendment to Bill 115 to incorporate the intent expressed in the following resolution:

Whereas the Treasurer of Ontario presented his Budget to the Legislature on May 13th, 1982, in which Provincial Sales Tax exemptions to municipalities and school boards were terminated; and,

Whereas this action was taken without prior discussion with the local government sector; and,

Whereas the timing of this announcement occurred after most municipal and school board budgets had been adopted and tax rates finalized, thus prohibiting these bodies from adjusting for the impact of these sales tax changes; and,

Whereas local government considered these exemptions as part of their inter-governmental fiscal arrangements with the Goverument of Ontario;

Therefore, be it resolved that the Association of Municipalities of Ontario requests that the Government of Ontario re-instate sales tax exemptions to local governments and that any subsequent termination of these exemptions be part of amendments to existing reciprocal tax arrangements following negotiations and agreement with the Association and other associations representing the local government sector in Ontario.

Respectfully submitted,

ASSOCIATION OF MUNICIPALITIES OF ONTARIO

July 5th, 1982.

APPENDIX "A"

SUMMARY OF AMO ACTIVITIES WITH RESPECT TO PROVINCIAL/MUNICIPAL FISCAL REFORM

Property Tax Reform

From 1975 to 1979, the Association and its members spent considerable time and effort in responding to provincial tax reform proposals. For example, the question of property tax reform (originally promised for 1975) involved the Association in preparing submissions to the Commission on Property Tax Reform in Ontario (Blair), which, when released, required an extensive response on the part of AMO.

Subsequently, the then Treasurer of Ontario and Minister of Economics and Intergovernmental Affairs, W. Darcy McKeough, released, in January 1978, the White Paper on Property Tax Reform, which noted "... by far the most detailed (response to Blair Report) was the very competent brief received from AMO..."

The White Paper requested the establishment of a provincial/municipal committee to study the proposals within the White Paper and to report to the Government by March 31st, 1978.

The Association of Municipalities of Ontario supplied both the chairman and the vice-chairman, as well as others to serve on the municipal side of the provincial/municipal committee. In addition the Association obtained the services of other municipal appointed officials to serve on the provincial/municipal technical sub-committee.

All of the foregoing was completed at great expense, not only to the Association, but to those municipalities whose representatives who took an active part in the deliberations of both committees.

The final Provincial/Municipal Response was presented to the Cabinet, and to representatives from the Liberal, New Democratic, and Conservative caucuses, on April 19, 1978.

On June 8, 1978, the Honourable W. Darcy McKeough, announced that the Government had decided not to proceed with property tax reform. In August, Mr. McKeough announced his retirement from the Provincial Legislature. The Honourable Thomas Wells was appointed to head the new Ministry of Intergovernmental Affairs, and the Honourable Frank Miller was appointed Treasurer of Ontario and Minister of Economics.

Grants Reform

Provincial/Municipal Grants Reform Committee

On May 26th, 1976, an Order-in-Council, established the Provincial/Municipal Grants Reform Committee. The committee of provincial/municipal officials was established "...to undertake a review of the system of provincial transfer payments to municipalities and to study the possibilities and feasibility of altering in whole or in part the basis on which such payments are made to ensure that transfer payments to local governments and local authorities be made on a sound, equitable and efficient basis".

On Friday, November 18th, 1977, the Treasurer of Ontario, released the Report of the Provincial/Municipal Committee. The two volume report contained some 100 proposals for reform. The Association of Municipalities of Ontario, adopted the following as part of its response to the report:

> The Association of Municipalities of Ontario requests that a meeting be convened with the Government of Ontario to discuss (1) the negative financial impact upon municipalities with respect to the delay in the implementation of property tax reform; (2) grant reform; and (3) the Edmonton Commitment; and that similar meeting arrangements be completed with the leaders and the municipal critics of the opposition parties.

On December 15th, 1977, the President of the Association together with a number of other municipal representatives and representatives from the MLC, met with the Premier and the Treasurer of Ontario, to discuss the foregoing issues.

The Premier advised the delegation that the province was committed to moving on with the program of provincial/municipal fiscal reform, however, he would not comment as to a specific time-table.

The recommendations of the Provincial/Municipal Grants Reform Committee, were subsequently shelved by the Government.

Provincial Transfer Payments and the Edmonton Commitment

At its 1978 Annual Conference, the Association, reacting to the structural changes at the Provincial level following the resignation of the Treasurer and Minister of Economics and Intergovernmental Affairs, issued a policy statement regarding future provincial/municipal fiscal relations. The spirit reflected in that statement flowed from the sincere hope that the "new partnership" being espoused by the new Minister of Intergovernmental Affairs, and wholeheartedly supported by the Association, would foster mutual respect and trust between the Province and municipal governments.

With the presentation of the policy statement the Association believed that it had provided both the new Treasurer of Ontario and the new Minister of Intergovernmental Affairs with an unparalleled opportunity to develop the "partnership" anew. Even more basic, however, was the municipalities' willingness to permit the Province to "**extricate itself from the millstone the Edmonton Commitment had become**".

The policy statement adopted by the Association contained the following four principles:

1. That a joint provincial/municipal committee be established immediately to examine and report on the financial relationship which should exist between both levels of government, with such committee to report in time for implementation of its recommendations in 1980;

2. That the provincial/municipal revenue sharing formula known as the "Edmonton Commitment" be abandoned immediately;

3. That for the municipal fiscal year 1979, provincial transfers to municipalities (excluding school boards) be commensurate with the rate of growth of provincial expenditures; and

4. That the Province act to eliminate for 1979 the present inequities in the Resource Equalization Grant as it affects individual municipalities, exclusive of the limits outlined in #3.

On November 16th, representatives of the Association met with the Honourable Tom Wells, to receive the Government's announcement on 1979 Transfer Payments. The Treasurer of Ontario did not accompany the Minister of Intergovernmental Affairs on this occasion (nor has he attended any subsequent announcement).

The Association came away from the November 16th meeting believing that the Government had accepted the municipal proposal that transfers to municipalities in 1979 would be "**commensurate with the rate of growth of Provincial expenditures**". The Association's confidence was short-lived, however. Seven days later the Treasurer of Ontario advised the Legislature that while the Government was prepared to accept the municipal transfer proposal, and while it was estimated that the Provincial expenditures would grow about 6 per cent, transfers to municipalities would average 5 per cent!

The recasting by the Province of the "Edmonton Commitment" and its successor, had become an annual ritual. For 1976, the Province's answer was to introduce the concept of "overpayments". For 1978, the Province's answer was to "redefine" it---retroactively, arbitrarily and unilaterally. In 1979 the Province's reaction was to "manipulate" its expenditure figures in an attempt to prove that 6 per cent at the provincial level equalled 5 per cent at the municipal level.

Provincial/Municipal Committee on Long Term Financial Arrangements

In February, 1979, the Honourable Tom Wells, requested the establishment of the Long Term Financial Arrangements Committee to develop a method of calculating the annual amount of Provincial transfers to municipalities. The initial reaction of municipal representatives was one of skepticism. Many municipal elected and appointed officials had spent long, valuable hours in previous grant reform and tax reform, all of which were put on the shelf by the Government.

Nevertheless, Association representatives agreed to take part in the study, although many believed that it would be yet another exercise in futility. For the purpose of gathering additional assurance that if an agreement could be reached by the Committee, the Government would act on that agreement, the Premier was requested to provide some guarantee to this effect. On March 9th, the Premier responded to the Committee stating:

I can assure you that Government will consider, very seriously, any suggestions or proposals which might result from your deliberations for longer-term Provincial/Municipal financial arrangements".

Finally, after six months of detailed negotiations, agreement was reached between the Minister of Intergovernmental Affairs, and his staff, on a formula to be presented to the Cabinet.

On August 9th, 1979, the Minister of Intergovernmental Affairs met with the Committee and reported that the Cabinet was unable to support the agreed-upon formula. It should be noted that the proposed formula was designed, not to extract as much money as possible from the Province, but on a logical and rational basis that, while providing municipal government with some certainty, provided the province with as much flexibility as possible. Most importantly the proposed formula recognized and complemented the Government's policy of balancing it budget by the mid 1980's.

The basis of the new agreement was contained within the following three points:

1. **unconditional grants to escalate by the rate of increase of Provincial budgetary revenues (Table C-2, 1979 Ontario Budget) averaged over 3 years;**

2. **conditional grants to escalate by the rate of increase of Provincial Ministry own expenditures (Table C-3, 1979 Ontario Budget), less transfers to local government, public debt interest and pension fund contributions (estimated in 1980-81 and averaged over 3 years 1981-2 and 1982-3);**

3. **negotiation - if the rate of net residential property taxes to net household income changes by a percentage yet to be determined.**

AMO Withdrawal from Provincial/Municipal Liaison Process

In November 1979, the AMO Board of Directors confirmed its decision to withdraw from the provincial/municipal liasion process. This decision was born out of the frustration of five years of hard work by municipal representatives and the expenditure of considerable time and effort in the name of provincial/municipal fiscal reform, only to discover that the Government had no intention of dealing with municipal governments other than in a paternalistic and arbitrary fashion.

In summary, it has been noted by some, that given the Province's record over the five years in question, it was not AMO who withdrew from the provincial/ municipal consultative process with respect to fiscal reform, but the Government of Ontario itself.

APPENDIX "B"

The following are a series of quotes from a few of the letters received by the Association from its member municipalities.

The Township of Georgian Bay (1,944 population)

... "After a long, agonizing process, this Council was satisfied with its 1982 Budget, which saw close to $50,000 trimmed from the original estimates. It is particularly onerous that the 1982 Ontario Budget was introduced after our estimates had been approved and the mill rates struck. The measures contained within the Government's 1982 Budget will largely negate the restraint reflected in our 1982 spending policies" ...

The Town of Forest (2,654 population)

... "Council was in the process of adopting its rating by-law when the Provincial Budget announcement regarding taxation on building materials for capital projects, vehicles for public transportation, school supplies, insulation materials, etc. was announced. As you can well imagine, this placed Council in a particularly difficult situation resulting in a further increase to the local taxpayer of 5.5%. I think council feels that it was somewhat fortunate in having established the fact that the municipality's budget was held at a 7.3% increase and that the additional tax burden is directly attributable to your recent budget.

Council is somewhat perplexed at the taxation on construction materials, particularly since capital construction, such as road construction, is so heavily subsidized at present through provincial funding. The net result is less construction for more dollars." ...

The Town of Niagara-on-the-Lake (12,296 population)

... "The Council of the Town of Niagara-on-the-Lake, in conjunction with the Town staff, has reviewed and view with great concern the effects of the Provincial Budget on the Town's operations.

First and extremely important is the timing and implementation of the Provincial Budget conditions after the Municipal Budget was set. Responsible budgeting by the Municipality is of great pride to the Council and staff. The Province has effectively negated the efforts of the Town Council to maintain proper control of the Town's finances." ...

The Town of Amherstburg (8,385 population)

... "As expressed in your response, Amherstburg agrees that the Treasurer's proposals will exacerbate the already diminishing capacity of municipal governments to meet necessary local service needs and requirements, which in many instances, are mandated through provincial policy and legislative directives." ...

The Township of Sandwich West (13,952 population)

... "The Ministry of the Environment is in the process of installing sanitary sewers in the Township and it is estimated that the 7% sales tax will increase the costs by another $157,500.00.

It appears that the Province is forcing additional financial responsibilities on all municipalities which have extremely limited financial resources in order to bring revenue into the Treasury to offset their budget goals with little concern on the effect that it will have at the local level." ...

The Town of Walkerton (4,562 population)

... "Municipalities such as ours, within the 5,000 population range, will find it very difficult to deal with this new legislation. Therefore, it is only hoped that the Honourable Frank Miller, Treasurer of Ontario, will have another look at this rather than placing too many financial burdens on local governments." ...

The City of Kanata (10,065 population)

... "Although final figures are not yet known it is anticipated that this provision may cost the City of Kanata up to $100,000 a year, a considerable sum for a municipality which receives less than $2 million per year from all forms of taxation in the City for City purposes. Taken in conjunction with transfers

to municipalities, which have not been keeping up with inflation, municipalities will have no choice but to raise municipal taxes. The City of Kanata is already suffering from revenue losses which despite major budget adjustments, require the City to increase the City portion of the mill rate by 25% this year. This was before application of the sales tax which is only going to exacerbate the situation." ...

The Township of Tilbury West (1,625 population)

... "We have projected that in 1982 from the time of the budget in May until the end of December, the municipality will be paying out an estimated $6,400.00 due to the sales tax. In 1982, it is estimated the sales tax will increase our operating expenditures by $12,000.00." ...

The Town of Essex (6,270 population)

... "The additional cost to the Town of Essex in this 1982 year alone will amount to an estimated $21,892.00. This amounts to almost 4 mills and is not allowed for in the Municipality's 1982 estimates since the estimates were finalized and mill rate struck quite some time ago.

It would appear that the proposals for the change in the sales tax regulations were made with little or no appreciation of the effect they would have on the Local Municipalities in 1982 and future years.

To further emphasize the "unreal" effect the sales tax will have on the Town of Essex is to state that the Town of Essex is presently proceeding with a complete sanitary sewer system through the Ministry of the Environment and this new sales tax regulations will increase the costs thereof an estimated $209,178.00." ...

APPENDIX "C"

Municipal representatives accompanying the delegation from the Association of Municipalities of Ontario:

* Curtis G. Carter, Mayor, City of Chatham, and President of the Association of Municipalities of Ontario.

* Douglas Armstrong, Administrator, Clerk-Treasurer, County of Peterborough, and President, Association of Municipal Clerks and Treasurers of Ontario.

* Ted Blowes, Mayor, City of Stratford, and Chairman, Organization of Small Urban Municipalities.

* Morris Darby, Reeve, Township of Tiny, and Immediate Past President, Rural (ROMA) Section.

* Ron Eddy, Administrator and Clerk, County of Middlesex, and Chairman, County and Regional Section.

* Al Gleeson, Mayor, City of London, and Immediate Past Chairman, Large Urban Section.

* William A. Rice, Finance Commissioner, City of Nepean, and member of the Fiscal Policy Committee.

* Dale Richmond, Deputy Commissioner of Roads and Traffic, Municipality of Metropolitan Toronto, and Co-Chairman of the Fiscal Policy Committee.

* Michael Sanzosti, Alderman, City of Sault Ste. Marie, and Chairman, Northern Ontario Section (FONOM/NOMA)

* Marianne Wilkinson, Mayor of the City of Kanata, Co-Chairman of the Fiscal Policy Committee, and Vice-President of the Association of Municipalities of Ontario.

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82-11 Bill 11 - An Act to Provide for the Licensing of Businesses by Municipalities

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